



e-file for Form 1040





Application Process

- ◆ **Form 8633**
- ◆ **Year-round**
- ◆ **Submit application by Dec. 1**
- ◆ **Mail application to Andover**



e-file Tax Returns

- ◆ **Forms 1040, 1040A and 1040EZ**
- ◆ **Convenient and accurate**
- ◆ **Combined federal/state filing**
- ◆ **See Publication 1345A at www.irs.gov**



New Forms for Tax Year 2003

Form 8860

Form 8873

Form 8874

Form 8881

Form 8882

Form 8884



Electronic Signature Methods

- ◆ **Self-select PIN - Taxpayer files on-line or through an Electronic Return Originator (ERO).**
- ◆ **Practitioner PIN - Taxpayer must file through an ERO.**



Self-Select PIN Signature Method

- ◆ **Taxpayer selects a five-digit PIN**
- ◆ **Taxpayer or practitioner may enter the PIN**
- ◆ **Prior year AGI is validated**
- ◆ **Open to most taxpayers, except:
first-time filers under age 16 and/or returns
requiring paper attachments to Form 8453**



Practitioner PIN Signature Method

- ◆ **Taxpayer selects five-digit PIN**
- ◆ **Taxpayer or practitioner enters the PIN**
- ◆ **Form 8879 required for all returns**
- ◆ **Prior year AGI is not needed**
- ◆ **Open to most taxpayers, except:
returns requiring paper attachments to
Form 8453**



e-file Signature Authorization Forms

- ◆ **Form 8879 & Form 8878**
 - ◆ **Authorize ERO to enter taxpayer's PIN**
 - ◆ **ERO must retain forms for three years from return due date or IRS received date, whichever is later**
 - ◆ **Do NOT submit to IRS**



Electronic Processing Problems

- **SSN numbers transposed/mis-entered**
- **Continuing to transmit return even after accepted**
- **Filers transmit same return multiple times in same transmission**
- **Not checking acknowledgment indicators**



e-Help Desk

- ◆ **Quick Alerts**
- ◆ **Services provided**
- ◆ **Locations**
- ◆ **866-255-0654**



Electronic Payments

Individual payment options:

Electronic Funds Withdrawal from a checking or savings account or credit card using touch-tone phone or internet.



Recap

- ◆ *e-file* overview
- ◆ *e-file* signature options
- ◆ *e-file* processing
- ◆ *e-help* desk